



General Assembly

Substitute Bill No. 965

January Session, 2013



**AN ACT CONCERNING CHANGES TO MUNICIPAL REVENUE
COLLECTION STATUTES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 7-109 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2013, and*
3 *applicable to assessment years commencing on or after said date*):

4 Any official, board or commissioner of a municipality may, with the
5 approval of the chief administrative officer of such municipality and of
6 the Public Records Administrator, destroy any document in his or its
7 custody relating to any matter which has been disposed of and of
8 which no record is required by law to be kept, after such document has
9 been held for the period of time specified in a retention schedule
10 adopted by the Public Records Administrator. The tax collector may,
11 with like approval, destroy any duplicate record receipt book,
12 duplicate tax receipts or rate bills, at a time specified by the Public
13 Records Administrator. [The provisions of section 12-151 requiring the
14 retention of duplicate tax receipts as permanent records shall not apply
15 in the case of such receipts destroyed as provided in this section.] The
16 tax collector may, with like approval, destroy any old age assistance or
17 personal tax records. The town clerk may, with like approval, destroy
18 any liquor permit, any corporation annual report, any registration list
19 of motor vehicles, any voting check list, any tax list or abstract, any tax

20 lien, release of tax lien, attachment or any original document lodged
21 with him for record, of which the proper owner or owners are not
22 known to him, and which has remained in his office uncalled for, at a
23 time specified by the Public Records Administrator. In lieu of
24 destroying any document, under any provision of this section, any
25 official, board or commissioner of a municipality may, with like
26 approval, deposit the same in the custody of any society incorporated
27 or organized under the laws of this state exclusively for historical or
28 educational purposes; provided all documents so deposited shall be
29 maintained and made available by such society for the use of the
30 public. No original document dated prior to the year 1900 shall be
31 destroyed under the provisions of this section without the express
32 written approval of the Public Records Administrator.

33 Sec. 2. Subsection (a) of section 7-328 of the general statutes is
34 repealed and the following is substituted in lieu thereof (*Effective*
35 *October 1, 2013, and applicable to assessment years commencing on or after*
36 *said date*):

37 (a) The territorial limits of the district shall constitute a separate
38 taxing district, and the assessor or assessors of the town shall separate
39 the property within the district from the other property in the town
40 and shall annually furnish the clerk of the district with a copy of the
41 grand list of all property in the district after it has been completed by
42 the board of assessment appeals of the town. If the legislative body of
43 the town elects, pursuant to section 12-62c, to defer all or any part of
44 the amount of the increase in the assessed value of real property in the
45 year a revaluation becomes effective and in any succeeding year in
46 which such deferment is allowed, the grand list furnished to the clerk
47 of the district for each such year shall reflect assessments based upon
48 such deferment. When the district meeting has fixed the tax rate, the
49 clerk shall prepare a rate bill, apportioning to each owner of property
50 his proportionate share of the taxes, which rate bill, when prepared,
51 shall be delivered to the treasurer; and the district and the treasurer
52 thereof shall have the same powers as towns and collectors of taxes to

53 collect and enforce payment of such taxes, and such taxes when laid
54 shall be a lien upon the property in the same manner as town taxes,
55 and such liens may be continued by certificates recorded in the land
56 record office of the town, and foreclosed in the same manner as liens
57 for town taxes or enforced in accordance with any provision of the
58 general statutes for the collection of property taxes. The assessor or
59 board of assessment appeals shall promptly forward to the clerk of the
60 district any certificate of correction or notice of any other lawful
61 change to the grand list of the district. The district clerk shall, within
62 ten days of receipt of any such certificate or notice, forward a copy
63 thereof to the treasurer, and the assessment of the property for which
64 such certificate or notice was issued and the rate bill related thereto
65 shall be corrected accordingly. If the district constructs any drain,
66 sewer, sidewalk, curb or gutter, such proportion of the cost thereof as
67 such district determines may be assessed by the board of directors, in
68 the manner prescribed by such district, upon the property specially
69 benefited by such drain, sewer, sidewalk, curb or gutter, and the
70 balance of such costs shall be paid from the general funds of the
71 district. In the construction of any flood or erosion control system, the
72 cost to such district may be assessed and shall be payable in
73 accordance with sections 25-87 to 25-93, inclusive. The cost for the
74 maintenance of water quality in a lake shall be assessed on the land in
75 a district and payment shall be apportioned equally among the owners
76 of parcels of property. Subject to the provisions of the general statutes,
77 the district may issue bonds and the board of directors may pledge the
78 credit of the district for any money borrowed for the construction of
79 any public works or the acquisition of recreational facilities authorized
80 by sections 7-324 to 7-329, inclusive, and such board shall keep a
81 record of all notes, bonds and certificates of indebtedness issued,
82 disposed of or pledged by the district. All moneys received by the
83 directors on behalf of the district shall be paid to the treasurer. No
84 contract or obligation which involves an expenditure in the amount of
85 (1) ten thousand dollars or more in districts where the grand list is less
86 than or equal to twenty million dollars, or (2) twenty thousand dollars
87 or more in districts where the grand list is greater than twenty million

88 dollars, in any one year shall be made by the board of directors, unless
89 the same is specially authorized by a vote of the district, nor shall the
90 directors borrow money without like authority. The clerk of the district
91 shall give written notice to the treasurer of the town in which the
92 district is located of any final decision of the board of directors to
93 borrow money, not later than thirty days after the date of such
94 decision. The district may adopt ordinances, with penalties to secure
95 their enforcement, for the purpose of regulating the carrying out of the
96 provisions of sections 7-324 to 7-329, inclusive, and defining the duties
97 and compensation of its officers and the manner in which their duties
98 shall be carried out.

99 Sec. 3. Subsection (c) of section 12-41 of the general statutes is
100 repealed and the following is substituted in lieu thereof (*Effective*
101 *October 1, 2013, and applicable to assessment years commencing on or after*
102 *said date*):

103 (c) The annual declaration of the tangible personal property owned
104 by such person on the assessment date, shall include, but is not limited
105 to, the following property: Machinery used in mills and factories,
106 cables, wires, poles, underground mains, conduits, pipes and other
107 fixtures of water, gas, electric and heating companies, leasehold
108 improvements classified as other than real property and furniture and
109 fixtures of stores, offices, hotels, restaurants, taverns, halls, factories
110 and manufacturers. Commercial or financial information in any
111 declaration filed under this section shall not be open for public
112 inspection but may be disclosed to municipal officers and their agents
113 for tax collection purposes.

114 Sec. 4. Section 12-81d of the general statutes is repealed and the
115 following is substituted in lieu thereof (*Effective October 1, 2013, and*
116 *applicable to assessment years commencing on or after said date*):

117 When any town receives by purchase, conveyance, gift or otherwise
118 any property that would be exempt from property taxation under
119 subdivision (4) of section 12-81, the chief executive officer of such town

120 shall notify the tax collector and assessor of such town of the receipt of
121 such property. Upon such notification and effective upon the date of
122 the receipt of such property, the [tax collector] assessor shall declare
123 such property exempt from said taxation and shall not levy any
124 property tax against the town for such property.

125 Sec. 5. Section 12-117a of the general statutes is repealed and the
126 following is substituted in lieu thereof (*Effective October 1, 2013, and*
127 *applicable to assessment years commencing on or after said date*):

128 Any person, including any lessee of real property whose lease has
129 been recorded as provided in section 47-19 and who is bound under
130 the terms of his lease to pay real property taxes, claiming to be
131 aggrieved by the action of the board of tax review or the board of
132 assessment appeals, as the case may be, in any town or city may,
133 within two months from the date of the mailing of notice of such
134 action, make application, in the nature of an appeal therefrom, with
135 respect to the assessment list for the assessment year commencing
136 October 1, 1989, October 1, 1990, October 1, 1991, October 1, 1992,
137 October 1, 1993, October 1, 1994, or October 1, 1995, and with respect
138 to the assessment list for assessment years thereafter, to the superior
139 court for the judicial district in which such town or city is situated,
140 which shall be accompanied by a citation to such town or city to
141 appear before said court. Such citation shall be signed by the same
142 authority and such appeal shall be returnable at the same time and
143 served and returned in the same manner as is required in case of a
144 summons in a civil action. The authority issuing the citation shall take
145 from the applicant a bond or recognizance to such town or city, with
146 surety, to prosecute the application to effect and to comply with and
147 conform to the orders and decrees of the court in the premises. Any
148 such application shall be a preferred case, to be heard, unless good
149 cause appears to the contrary, at the first session, by the court or by a
150 committee appointed by the court. The pendency of such application
151 shall not suspend an action by such town or city to collect not more
152 than seventy-five per cent of the tax so assessed or not more than

153 ninety per cent of such tax with respect to any real property for which
154 the assessed value is five hundred thousand dollars or more, and upon
155 which such appeal is taken. If, during the pendency of such appeal, a
156 new assessment year begins, the applicant may amend his application
157 as to any matter therein, including an appeal for such new year, which
158 is affected by the inception of such new year and such applicant need
159 not appear before the board of tax review or board of assessment
160 appeals, as the case may be, to make such amendment effective. The
161 court shall have power to grant such relief as to justice and equity
162 appertains, upon such terms and in such manner and form as appear
163 equitable, and, if the application appears to have been made without
164 probable cause, may tax double or triple costs, as the case appears to
165 demand; and, upon all such applications, costs may be taxed at the
166 discretion of the court. If the assessment made by the board of tax
167 review or board of assessment appeals, as the case may be, is reduced
168 by said court, the applicant shall be reimbursed by the town or city for
169 any overpayment of taxes, together with interest and any costs
170 awarded by the court, or, at the applicant's option, shall be granted a
171 tax credit for such overpayment, interest and any costs awarded by the
172 court. Upon motion, said court shall, in event of such overpayment,
173 enter judgment in favor of such applicant and against such city or
174 town for the whole amount of such overpayment, less any lien
175 recording fees incurred under sections 7-34a and 12-176, together with
176 interest and any costs awarded by the court. The amount to which the
177 assessment is so reduced shall be the assessed value of such property
178 on the grand lists for succeeding years until the tax assessor finds that
179 the value of the applicant's property has increased or decreased.

180 Sec. 6. Section 12-124 of the general statutes is repealed and the
181 following is substituted in lieu thereof (*Effective October 1, 2013, and*
182 *applicable to assessment years commencing on or after said date*):

183 The selectmen of towns, the mayor and aldermen of cities, the
184 warden and burgesses of boroughs and the committees of other
185 communities may abate the taxes, or the interest on delinquent taxes,

186 or both, assessed by their respective communities upon such persons
187 as are poor and unable to pay the same or upon railroad companies in
188 bankruptcy reorganization, provided the Secretary of the Office of
189 Policy and Management shall approve, and shall present to each
190 annual meeting of their respective communities a list of all persons
191 whose taxes, or the interest on whose taxes, they have abated in the
192 preceding year.

193 Sec. 7. Subsection (b) of section 12-124a of the general statutes is
194 repealed and the following is substituted in lieu thereof (*Effective*
195 *October 1, 2013, and applicable to assessment years commencing on or after*
196 *said date*):

197 (b) Whenever any municipality has approved abatement of taxes as
198 provided in subsection (a) of this section, the owner or owners shall
199 deliver to the tax collector in such municipality, not later than ten days
200 following the tax due date for such taxes abated, an agreement, on a
201 form executed and acknowledged in the form and manner required for
202 the transfer of an interest in real property, to reimburse such
203 municipality in the amount of the taxes abated, with interest at six per
204 cent per annum or such rate as approved by the legislative body. Such
205 agreement shall contain a legal description of the real property with
206 respect to which such abatement is approved and shall be recorded in
207 the land records of such municipality. Such agreement shall constitute
208 a lien on such real property which shall remain valid until paid. Such
209 lien shall be due and payable in full upon the sale or transfer of such
210 real property or upon the death of the owner, or if owned by more
211 than one person at the time such lien is created, upon the death of the
212 last of such owners surviving. Such lien shall be released by the tax
213 collector in such municipality when the taxes secured thereby have
214 been paid. [No lien] Liens recorded under the provisions of this
215 subsection shall take precedence over any mortgage recorded in the
216 land records prior to such certificate of lien.

217 Sec. 8. Section 12-125a of the general statutes is repealed and the
218 following is substituted in lieu thereof (*Effective October 1, 2013, and*

219 *applicable to assessment years commencing on or after said date):*

220 Any municipality may, upon approval by its legislative body, or by
221 the board of selectmen in any town in which the legislative body is a
222 town meeting, waive property taxes and interest related thereto which
223 may be due for any tax year with respect to real or personal property
224 held by any person, firm or corporation for the purpose of creating or
225 furnishing a supply of water for domestic use, exclusive of any such
226 property (1) owned by a municipal corporation or (2) used by any such
227 person, firm or corporation in creating or furnishing such a supply of
228 water for purposes of profit related to such use, with such profit
229 inuring to such person or the owners of such firm or corporation,
230 provided the Secretary of the Office of Policy and Management shall
231 approve.

232 Sec. 9. Section 12-128 of the general statutes is repealed and the
233 following is substituted in lieu thereof (*Effective October 1, 2013, and*
234 *applicable to assessment years commencing on or after said date):*

235 The amount of any tax which has been collected erroneously from
236 any person who has served in the Army, Navy, Marine Corps, Coast
237 Guard or Air Force of the United States, or from his relative, as
238 specified in section 12-81, may be recovered from the municipality to
239 which the same has been paid at any time within six years from the
240 date of such payment upon presentation of a claim therefor to the
241 collector of taxes. The collector shall examine such claim and, upon
242 finding the claimant entitled thereto, shall certify to that effect to the
243 selectmen of such town or other proper official of such municipality.
244 Upon receipt of such certification, the selectmen or other proper
245 official shall draw an order upon the treasurer in favor of such
246 claimant for the amount, without interest, to which such claimant is
247 entitled. Any payment for which no timely application is made or
248 granted under this section shall be the property of the municipality.

249 Sec. 10. Section 12-129 of the general statutes is repealed and the
250 following is substituted in lieu thereof (*Effective October 1, 2013, and*

251 *applicable to assessment years commencing on or after said date):*

252 Any person, firm or corporation who pays any property tax in
253 excess of the principal of such tax as entered in the rate book of the tax
254 collector and covered by his warrant therein, or in excess of the legal
255 interest, penalty or fees pertaining to such tax, or who pays a tax from
256 which the payor is by statute exempt and entitled to an abatement, or
257 who, by reason of a clerical error on the part of the assessor or board of
258 assessment appeals, pays a tax in excess of that which should have
259 been assessed against his property, or who is entitled to a refund
260 because of the issuance of a certificate of correction, may make
261 application in writing to the collector of taxes for the refund of such
262 amount. Such application shall be [made] delivered or postmarked not
263 later than (1) three years from the date such tax was due, [or] (2) such
264 extended deadline as the municipality may, by ordinance, establish, or
265 (3) ninety days after the deletion of any item of tax assessment by a
266 final court order or pursuant to subdivision (3) of subsection (c) of
267 section 12-53 or section 12-113. Such application shall contain a recital
268 of the facts and shall state the amount of the refund requested. The
269 collector shall, after examination of such application, refer the same,
270 with his recommendations thereon, to the board of selectmen in a town
271 or to the corresponding authority in any other municipality, and shall
272 certify to the amount of refund, if any, to which the applicant is
273 entitled. The existence of another tax delinquency or other debt owed
274 by the same person, firm or corporation shall be sufficient grounds for
275 denying the application. Upon receipt of such application and
276 certification, the selectmen or such other authority shall draw an order
277 upon the treasurer in favor of such applicant for the amount of refund
278 so certified. Any action taken by such selectmen or such other
279 authority shall be a matter of record, and the tax collector shall be
280 notified in writing of such action. Upon receipt of notice of such action,
281 the collector shall make in his rate book a notation which will date,
282 describe and identify each such transaction. Each tax collector shall, at
283 the end of each fiscal year, prepare a statement showing the amount of
284 each such refund, to whom made and the reason therefor. Such

285 statement shall be published in the annual report of the municipality
286 or filed in the town clerk's office within sixty days of the end of the
287 fiscal year. Any payment for which no timely application is made or
288 granted under this section shall permanently remain the property of
289 the municipality. Nothing in this section shall be construed to allow a
290 refund based upon an error of judgment by the assessors.
291 Notwithstanding the provisions of this section, the legislative body of
292 a municipality may, by ordinance, authorize the tax collector to retain
293 payments in excess of the amount due provided the amount of the
294 excess payment is less than five dollars.

295 Sec. 11. Section 12-130 of the general statutes is repealed and the
296 following is substituted in lieu thereof (*Effective October 1, 2013, and*
297 *applicable to assessment years commencing on or after said date*):

298 (a) When any community, authorized to raise money by taxation,
299 lays a tax, it shall appoint a collector thereof; and the selectmen of
300 towns, and the committees of other communities, except as otherwise
301 specially provided by law, shall make out and sign rate bills containing
302 the proportion which each individual is to pay according to the
303 assessment list; and any judge of the Superior Court or any justice of
304 the peace, on their application or that of their successors in office, shall
305 issue a warrant for the collection of any sums due on such rate bills.
306 Each collector shall mail or hand to each individual from whom taxes
307 are due a bill for the amount of taxes for which such individual is
308 liable, [and shall attach thereto a statement of the year and amount of
309 all back taxes for which such individual is liable.] In addition, the
310 collector shall include with such bill, using one of the following
311 methods (1) attachment, (2) enclosure, or (3) printed matter upon the
312 face of the bill, a statement of state aid to municipalities which shall be
313 in the following form:

314 The (fiscal year) budget for the (city or town) estimates that
315 Dollars will be received from the state of Connecticut for various state
316 financed programs. Without this assistance your (fiscal year) property
317 tax would be (herein insert the amount computed in accordance with

318 subsection (b) of this section) mills.

319 Failure to send out or receive any such bill or statement shall not
320 invalidate the tax. For purposes of this subsection, "mail" includes to
321 send by electronic mail, provided an individual from whom taxes are
322 due consents in writing to receive a bill and statement electronically.
323 Prior to sending any such bill or statement by electronic mail, a
324 community shall provide the public with the appropriate electronic
325 mail address of the community on the community's Internet web site
326 and shall establish procedures to ensure that any individual who
327 consents to receive a bill or statement electronically (1) receives such
328 bill or statement, and (2) is provided the proper return electronic mail
329 address of the community sending the bill or statement.

330 (b) The mill rate to be inserted in the statement of state aid to
331 municipalities required by subsection (a) shall be computed on the
332 total estimated revenues required to fund the estimated expenditures
333 of the municipality exclusive of assistance received or anticipated from
334 the state.

335 Sec. 12. Section 12-132 of the general statutes is repealed and the
336 following is substituted in lieu thereof (*Effective October 1, 2013, and*
337 *applicable to assessment years commencing on or after said date*):

338 Warrants for the collection of taxes may be in the following form:

339 To A.B., collector of taxes of the (here insert the name of community
340 laying the tax), in the county of ..., greeting: By authority of the state of
341 Connecticut, you are hereby commanded forthwith to collect of each
342 person named in the annexed list his proportion of the same, as therein
343 stated, being a tax laid by (name of community), on the day of ...,
344 A.D. 20... And you are to pay the amount of said tax, less abatements,
345 and less taxes the lien for which has been continued by certificate to
346 the treasurer of said (name of the community), on or before the day
347 of ..., A.D. 20... And if any person fails to pay his proportion of said
348 tax, upon demand, you are to levy upon his goods and chattels, and

349 dispose of the same as the law directs; and after satisfying said tax and
350 the lawful charges, return the surplus, if any, to him; and if such goods
351 and chattels do not come to your knowledge, you are to levy upon his
352 real estate, and sell enough thereof to pay his tax and the costs of levy,
353 and give to the purchaser a deed thereof.

354 Dated at this day of, A.D. 20...

355 A.B.,
356 Judge of the Superior Court [.]
357 or Justice of the peace.

358 Sec. 13. Section 12-134 of the general statutes is repealed and the
359 following is substituted in lieu thereof (*Effective October 1, 2013, and*
360 *applicable to assessment years commencing on or after said date*):

361 Each [town clerk] assessor or rate maker shall assign a number to
362 each tax account, and the collector shall issue a tax receipt containing
363 the same number for such account.

364 Sec. 14. Section 12-135 of the general statutes is repealed and the
365 following is substituted in lieu thereof (*Effective October 1, 2013, and*
366 *applicable to assessment years commencing on or after said date*):

367 (a) Any collector of taxes, and any state marshal or constable
368 authorized by such collector, shall, during their respective terms of
369 office, have authority to collect any taxes and any water or sanitation
370 charges due the municipality served by such collector for which a
371 proper warrant and a proper alias tax warrant, in the case of the
372 deputized officer, have been issued. Such alias tax warrant may be
373 executed by any officer above named in any part of the state, and the
374 collector in person may demand and collect taxes or water or
375 sanitation charges in any part of the state on a proper warrant. Any
376 such state marshal or constable so authorized who executes such an
377 alias tax warrant outside of such state marshal's or constable's precinct
378 shall be entitled to collect from the person owing the tax or the water

379 or sanitation charges the fees allowed by law, except that the minimum
380 total fees shall be five dollars and the maximum total fees shall be
381 fifteen dollars for each alias tax warrant so executed. For the purposes
382 of this subsection, "water or sanitation charges" means (1) any rates or
383 charges established pursuant to section 7-239, or (2) any charges
384 imposed by a municipality for the collection and disposal of garbage,
385 trash, rubbish, waste material and ashes.

386 (b) Upon the expiration of the collector's term of office, such
387 collector shall deliver to his or her immediate successor in office the
388 rate bills not fully collected and such successor shall have authority to
389 collect the taxes due thereon. Any person who fails to deliver such rate
390 bills to such person's immediate successor within ten days from the
391 qualification of such successor shall be fined not more than two
392 hundred dollars or imprisoned not more than six months, or both.

393 [(c) When any collector, after having settled his or her rate bill with
394 the proper officers, dies before completing the collection of the tax,
395 such collector's executor or administrator may, within six years after
396 his or her decease, recover the amount uncollected from those liable to
397 pay the same, with interest thereon.]

398 Sec. 15. Section 12-137 of the general statutes is repealed and the
399 following is substituted in lieu thereof (*Effective October 1, 2013, and*
400 *applicable to assessment years commencing on or after said date*):

401 When the tax collector of any town, city, borough, fire district or
402 other municipality, by reason of illness or disability, becomes unable to
403 discharge the duties of his office, the selectmen of the town, or a
404 majority of them, or the governing body of any such municipality,
405 may, by a writing signed by them or by the authorized officer of the
406 governing body, as the case may be, appoint some suitable person as
407 acting tax collector, who, upon being sworn and giving a bond
408 satisfactory to the selectmen or such governing body, may thereupon
409 exercise all the duties and perform all the functions of such tax
410 collector until such time as such tax collector is found by such

411 selectmen or such governing body to have become able to discharge
412 the duties of his office or until his successor is elected or appointed and
413 has qualified.

414 Sec. 16. Section 12-138 of the general statutes is repealed and the
415 following is substituted in lieu thereof (*Effective October 1, 2013, and*
416 *applicable to assessment years commencing on or after said date*):

417 The collector of town taxes in each town shall report to the town
418 clerk and assessor all property liable to assessment therein which is not
419 assessed, or is assessed to wrong parties, as soon as such fact comes to
420 his knowledge, and the town clerk shall make a proper memorandum
421 thereof, to be kept in his office for the use of the board of assessors of
422 such town.

423 Sec. 17. Section 12-140 of the general statutes is repealed and the
424 following is substituted in lieu thereof (*Effective October 1, 2013, and*
425 *applicable to assessment years commencing on or after said date*):

426 The fee of collectors for issuing an alias tax warrant shall be six
427 dollars. [The fees of collectors upon a levy and sale shall be as follows:
428 For each levy on real or personal property, twenty cents; for each
429 notice posted, filed, published or sent by mail, as required by law,
430 twenty-five cents; for each mile of travel from the residence of the
431 collector to the farthest point where he is by law required to take a
432 notice, or to go to levy upon personal property, and thence back to his
433 residence once, twenty cents; for each sale of real or personal property,
434 four dollars; for each deed or bill of sale, two dollars.] All [other]
435 reasonable and necessary costs or expenses for necessary advertising,
436 postage on notices, and reasonable sums paid town clerks or other
437 persons for examining records to ascertain encumbrances upon
438 property sold, for preparing notices at the direction of the tax collector,
439 for drafting collector's deeds, for attorney's fees, for all fees and costs
440 incurred by the municipality in defending any civil action brought as a
441 result of a tax sale or an alias tax warrant or which seeks to enjoin or
442 declare unlawful any tax sale or alias tax warrant, for the services of

443 auctioneers, clerks and other persons retained to assist the collector in
444 conducting the tax sale, for filings in the land records, fees paid to any
445 federal, state or local government entity or agency and for any other
446 fees and expenses incurred [, shall be added to the above fees. All fees
447 and additions provided for by this section] or otherwise provided by
448 law shall be paid by the delinquent taxpayer or as provided in section
449 12-157.

450 Sec. 18. Section 12-141 of the general statutes is repealed and the
451 following is substituted in lieu thereof (*Effective October 1, 2013, and*
452 *applicable to assessment years commencing on or after said date*):

453 "Municipality", wherever used in sections 12-142 to [12-150] 12-170,
454 inclusive, includes each town, consolidated town and city,
455 consolidated town and borough, city, borough, school district, fire
456 district, fire and sewer district, sewer district, lighting district and
457 improvement association and each municipal organization and taxing
458 district not previously mentioned. Except as otherwise indicated in the
459 context, "tax", wherever used in said sections, includes each property
460 tax and each installment and part thereof due to a municipality,
461 including any interest, penalties, fees and charges, including collection
462 fees of a collection agency, attorney's fees and those fees and charges
463 set forth in section 12-140, as amended by this act.

464 Sec. 19. Section 12-141a of the general statutes is repealed and the
465 following is substituted in lieu thereof (*Effective October 1, 2013, and*
466 *applicable to assessment years commencing on or after said date*):

467 Any municipality may allow the payment of taxes, penalties,
468 interest and fees by means of a credit card and may charge the
469 taxpayer a service fee for any such payment made by credit card. The
470 fee shall not exceed any charge by the credit card issuer or service
471 provider, including any discount rate. Payments by credit card shall be
472 made at such times and under such conditions as the municipality may
473 prescribe. The debt incurred through the payment of taxes by means of
474 a credit card shall not be considered a tax collectible pursuant to the

475 provisions of section 12-172.

476 Sec. 20. Section 12-144b of the general statutes is repealed and the
477 following is substituted in lieu thereof (*Effective October 1, 2013, and*
478 *applicable to assessment years commencing on or after said date*):

479 [Each tax payment made to a municipality for taxes due on any
480 specific property shall be applied by the municipality toward payment
481 of the oldest outstanding tax levied on such property with the interest
482 thereon; provided, if] Except as otherwise provided by the general
483 statutes, all payments made to or recovered by the municipality on any
484 specific property shall be applied (1) first, for any outstanding
485 unsecured taxes, to expenses concerning such unsecured taxes,
486 including attorney's fees, collection expenses, recording fees, collector's
487 fees and other expenses and charges related to all delinquencies owed
488 by the party liable therefor before the interest accrued, then to the
489 principal of such outstanding unsecured taxes, paying the oldest such
490 tax first, and (2) for any outstanding secured taxes, first to expenses
491 concerning such secured taxes, including attorney's fees, collection
492 expenses, recording fees, collector's fees and other expenses and
493 charges related to all delinquencies owed by the party liable therefor
494 before the interest accrued, then to the principal of such outstanding
495 secured taxes, paying the oldest such tax first. If there is litigation
496 pending between the municipality and the party liable for the oldest
497 outstanding tax on such property concerning such oldest outstanding
498 tax, such tax payment shall only be applied to the oldest outstanding
499 tax on such property which is not involved in such litigation, provided
500 this section shall not apply to tax payments tendered by third parties
501 pursuant to contract or by operation of law. The municipality shall not
502 be bound by any notation on or accompanying a payment that
503 purports to be payment in full, proposes to waive any rights or powers
504 of the municipality, directs application of the payment in any manner
505 that contradicts any applicable statute or ordinance or is otherwise
506 contrary to law.

507 Sec. 21. Section 12-144c of the general statutes is repealed and the

508 following is substituted in lieu thereof (*Effective October 1, 2013, and*
509 *applicable to assessment years commencing on or after said date*):

510 Any municipality may waive any property tax due in an amount
511 less than twenty-five dollars by action of its legislative body. [before
512 the date such tax is due.]

513 Sec. 22. Section 12-145 of the general statutes is repealed and the
514 following is substituted in lieu thereof (*Effective October 1, 2013, and*
515 *applicable to assessment years commencing on or after said date*):

516 The tax collector of each municipality shall, at least five days next
517 preceding the time when each tax becomes due and payable, give
518 notice of the time and place at which the tax collector will receive such
519 tax by advertising in a newspaper published in such municipality or, if
520 no newspaper is published in such municipality, by advertising in any
521 newspaper of the state having a general circulation in such
522 municipality and by posting such notice on a signpost, [therein, if any,
523 otherwise on a signpost in the town within which such municipality is
524 situated, if any, or at some other exterior place near the office of the
525 town clerk] bulletin board or on the municipality's Internet web site.
526 The tax collector shall repeat such advertising within one week after
527 such tax has become due and payable and, again, at least five days
528 before such tax becomes delinquent. Each such notice shall give each
529 date on which such tax shall become due and payable and each date
530 on which such tax shall become delinquent, and shall state that, as
531 soon as such tax becomes delinquent, it shall be subject to interest at
532 the rate of one and one-half per cent of such tax for each month or
533 fraction thereof which elapses from the time when such tax becomes
534 due and payable until the same is paid. The tax collector of a
535 municipality may waive the interest on delinquent property taxes if
536 the tax collector and the assessor, jointly, determine that the
537 delinquency is attributable to an error by the tax assessor or tax
538 collector and is not the result of any action or failure on the part of the
539 taxpayer. The tax collector shall notify the taxing authority of the

540 municipality of all waivers granted pursuant to this section.

541 Sec. 23. Section 12-146 of the general statutes is repealed and the
542 following is substituted in lieu thereof (*Effective October 1, 2013, and*
543 *applicable to assessment years commencing on or after said date*):

544 Unless the context otherwise requires, wherever used in this section,
545 "tax" includes each property tax and each installment and part thereof
546 due to a municipality as it may have been increased by interest, fees
547 and charges. If any tax due in a single installment or if any installment
548 of any tax due in two or more installments is not paid in full (1) on or
549 before the first day of the month next succeeding the month in which it
550 became due and payable, or if not due and payable on the first day of
551 the month, (2) on or before the same date of the next succeeding month
552 corresponding to that of the month on which it became due and
553 payable, the whole or such part of such installment as is unpaid shall
554 thereupon be delinquent and shall be subject to interest from the due
555 date of such delinquent installment and all subsequent installments of
556 the same tax shall also become due and payable. Except for unpaid real
557 estate taxes the collection of which was, or is, deferred under the
558 provisions of section 12-174, and any predecessor and successor
559 thereto, which unpaid real estate taxes continue to be subject to the
560 provisions of such deferred collection statutes, the delinquent portion
561 of the principal of any tax shall be subject to interest at the rate of
562 eighteen per cent per annum from the time when it became due and
563 payable until the same is paid, subject to a minimum interest charge of
564 two dollars per installment which any municipality, by vote of its
565 legislative body, may elect not to impose, and provided, in any
566 computation of such interest, under any provision of this section, each
567 fractional part of a month in which any portion of the principal of such
568 tax remains unpaid shall be considered to be equivalent to a whole
569 month. Each addition of interest shall become, and shall be collectible
570 as, a part of such tax. Interest shall accrue at said rate until payment of
571 such taxes due notwithstanding the entry of any judgment in favor of
572 the municipality against the taxpayer or the property of the taxpayer.

573 [Except as hereinafter specified for taxes representing two or more
574 items of property, the collector shall not receive any partial payment of
575 a delinquent tax which is less than the total accrued interest on the
576 principal of such tax up to the date of payment and] The collector shall
577 apply each partial payment to the wiping out of such interest before
578 making any application thereof to the reduction of such principal. [;
579 provided, whenever the first partial payment is made after
580 delinquency, interest from the due date of such delinquent tax to the
581 date of such partial payment shall be figured on the whole or such part
582 of the principal of such tax as is unpaid at the beginning of
583 delinquency and provided, whenever a subsequent partial payment of
584 such tax is made, interest shall be figured from the date of payment of
585 the last-preceding, to the date of payment of such subsequent, partial
586 payment on the whole or such balance of the principal of such tax as
587 remains unpaid on the date of the last-preceding partial payment.] If
588 any tax, at the time of assessment or because of a subsequent division,
589 represents two or more items of property, the collector may receive
590 payment in full of such part of the principal and interest of such tax as
591 represents one or more of such items, even though interest in full on
592 the entire amount of the principal of such tax has not been received up
593 to the date of such payment; in which event, interest on the remaining
594 portion of the principal of any such tax shall be computed, as the case
595 may be, from the due date of such tax if no other payment after
596 delinquency has been made or from the last date of payment of interest
597 in full on the whole amount or unpaid balance of the principal of such
598 delinquent tax if previous payment of interest has been made. Each
599 collector shall keep a separate account of such interest and the time
600 when the same has been received and shall pay over the same to the
601 treasurer of the municipality of the collector as a part of such tax. No
602 tax or installment thereof shall be construed to be delinquent under the
603 provisions of this section if the envelope containing the amount due as
604 such tax or installment, as received by the tax collector of the
605 municipality to which such tax is payable, bears a postmark showing a
606 date within the time allowed by statute for the payment of such tax or
607 installment. Any municipality may, by vote of its legislative body,

608 require that any delinquent property taxes [applicable with respect to a
609 motor vehicle] shall be paid only in cash or by certified check or
610 money order. Any municipality adopting such requirement may
611 provide that such requirement shall only be applicable to delinquency
612 exceeding a certain period in duration as determined by such
613 municipality. Any municipality shall waive all or a portion of the
614 interest due and payable under this section on a delinquent tax with
615 respect to a taxpayer who has received compensation under chapter
616 968 as a crime victim.

617 Sec. 24. Section 12-146a of the general statutes is repealed and the
618 following is substituted in lieu thereof (*Effective October 1, 2013, and*
619 *applicable to assessment years commencing on or after said date*):

620 Any municipality, as defined in subsection (a) of section 12-41, or
621 any district health department, formed under chapter 368f, may
622 withhold or revoke any license or permit, issued by such municipality
623 or district health department, to operate a business enterprise if any
624 taxes levied by such municipality or, in the case of a district
625 department of health, by any constituent municipality of such district,
626 against [personal] any property owned by or used in such business
627 enterprise are delinquent and have been so delinquent for a period of
628 not less than one year.

629 Sec. 25. Section 12-147 of the general statutes is repealed and the
630 following is substituted in lieu thereof (*Effective October 1, 2013, and*
631 *applicable to assessment years commencing on or after said date*):

632 Except as otherwise provided by law, each tax collector shall, on or
633 before the tenth day of each month, pay to the treasurer of the
634 municipality all moneys collected by him previous to the first day of
635 that month in taxes, interest, penalties and lien fees thereon. All
636 moneys collected by the collector or his duly appointed agent in taxes
637 and interest, penalties, fees and charges and lien fees thereon, during
638 the period in which they are held by the collector or his duly
639 appointed agent, shall be deposited at least weekly, as provided in

640 section 7-402, in the name of the municipality for which they were
641 collected. The treasurer of each [town designated in section 12-151]
642 municipality shall examine monthly the books of the tax collector,
643 [provided for in said section.] If the collector of any municipality
644 retains any of such moneys [or lists] or fails to pay any of such moneys
645 [or deliver any of such lists] as required herein, he shall thereupon
646 forfeit all compensation for collecting such moneys and the treasurer
647 shall forthwith inform the selectmen if a town not consolidated with a
648 city or borough, the common council or board of aldermen if a city, the
649 warden and burgesses if a borough or the governing board if any other
650 municipality, in writing, of such retention or neglect, and such
651 authority shall enforce such forfeiture.

652 Sec. 26. Section 12-150 of the general statutes is repealed and the
653 following is substituted in lieu thereof (*Effective October 1, 2013, and*
654 *applicable to assessment years commencing on or after said date*):

655 Any person who violates any provision of section 12-134, as
656 amended by this act, 12-147, as amended by this act, [12-149, 12-151] or
657 12-153, as amended by this act, shall forfeit to the municipality where
658 such violation occurs the sum of one hundred dollars.

659 Sec. 27. Section 12-153 of the general statutes is repealed and the
660 following is substituted in lieu thereof (*Effective October 1, 2013, and*
661 *applicable to assessment years commencing on or after said date*):

662 Whenever a partial payment is made on any tax account because of
663 the transfer of title of part of any property represented by such
664 account, the collector shall, if requested, indicate on such partial
665 payment receipt the property on which such partial payment applies. [,
666 and shall make endorsement on the original tax receipt blank, as
667 required in section 12-151.]

668 Sec. 28. Section 12-154 of the general statutes is repealed and the
669 following is substituted in lieu thereof (*Effective October 1, 2013, and*
670 *applicable to assessment years commencing on or after said date*):

671 If any collector of taxes fails to [collect and pay the same] pay taxes
672 collected within the time limited by law or by the community
673 imposing such tax, any judge of the Superior Court, on application of
674 the selectmen of the town or the committee of the municipal district
675 imposing such tax, shall grant an execution against the estate of such
676 collector, of the same form and to be levied in the same manner as
677 executions in civil actions. If any collector of taxes fails to perform the
678 duties of his appointment, any judge of the Superior Court, on written
679 application of the selectmen of the town, the mayor and alderman of
680 the city, the warden and burgesses of the borough or the committee of
681 the municipal district which laid the taxes, after due notice and
682 hearing, may remove him from office.

683 Sec. 29. Section 12-155 of the general statutes is repealed and the
684 following is substituted in lieu thereof (*Effective October 1, 2013, and*
685 *applicable to assessment years commencing on or after said date*):

686 (a) If any person fails to pay any tax, or fails to pay any water or
687 sanitation charges within thirty days after the due date, the collector or
688 the collector's duly appointed agent shall make personal demand of
689 such person therefor or leave written demand at such person's usual
690 place of abode or deposit in some post office a written demand for
691 such tax or such water or sanitation charges, postage prepaid,
692 addressed to such person at such person's last-known place of
693 residence unless, after making reasonable efforts, the assessor is unable
694 to identify the owner or persons responsible. If such person is a
695 corporation, limited partnership or other legal entity, such written
696 demand may be sent to any person upon whom process may be served
697 to initiate a civil action against such corporation, limited partnership or
698 entity.

699 (b) After demand has been made in the manner provided in
700 subsection (a) of this section, the collector or the collector's duly
701 appointed agent for the municipality, alone or jointly with the collector
702 of any other municipality owed taxes by such person, may (1) levy for
703 any unpaid tax or any unpaid water or sanitation charges on any

704 goods and chattels of such person and post and sell such goods and
705 chattels in the manner provided in case of executions, or (2) enforce by
706 levy and sale any lien upon real estate for any unpaid tax or levy upon
707 and sell such interest of such person in any real estate as exists at the
708 date of the levy for such tax.

709 (c) For the purposes of this section, "water or sanitation charges"
710 means (1) any rates or charges established pursuant to section 7-239, or
711 (2) any charges imposed by a municipality for the collection and
712 disposal of garbage, trash, rubbish, waste material and ashes.

713 Sec. 30. Section 12-157 of the general statutes is repealed and the
714 following is substituted in lieu thereof (*Effective October 1, 2013, and*
715 *applicable to assessment years commencing on or after said date*):

716 (a) When a collector levies one or more tax warrants on real estate,
717 he or she shall prepare notices thereof, containing the name of the
718 taxpayer, a legal description of the real property or citation to an
719 instrument in the land records, an assessor's map or another publicly
720 available document identifying the real property's boundaries,
721 [including] the street address, [upon which taxes are due] if such real
722 property has one, the amount of the tax or taxes due, including any
723 interest and charges attributable to the property as of the last day of
724 the month immediately preceding the notice, a statement that
725 additional taxes, interest, fees and other charges authorized by law
726 accruing after the last of the month immediately preceding the notice
727 [will be] have been added to the amount indicated as due and owing
728 in the notice, and the date, time and place of sale. The collector shall
729 post one notice on a [signpost] bulletin board in or near the collector's
730 office in the town where such real estate is situated, if any, or at some
731 other exterior place near the office of the town clerk, which is nearest
732 thereto; one shall be filed in the town clerk's office of such town and
733 such town clerk shall record and index the same as a part of the land
734 records of such town, which recording shall serve as constructive
735 notice equivalent to a lis pendens for all purposes, and one shall be
736 sent by certified mail, return receipt requested, to the taxpayer and

737 each mortgage, lienholder and other [record] encumbrancer of record
738 whose interest is choate and will be affected by the sale. Such posting,
739 filing and mailing shall be done not more than twelve and not less than
740 nine weeks before the time of sale and shall constitute a legal levy of
741 such warrant or warrants upon the real estate referred to in the notice.
742 Such collector shall also publish a similar notice for three weeks, at
743 least once each week, in a newspaper published in such town, [if any,
744 otherwise] or in a newspaper published in the state having a general
745 circulation in such town. The first notice shall be published beginning
746 not more than twelve and not less than nine weeks before the time of
747 sale and the last shall be published not more than four weeks nor less
748 than two weeks before such sale. He shall also send by certified mail,
749 return receipt requested, to the delinquent taxpayer and to each
750 mortgagee, lienholder and other [record] encumbrancer of record
751 whose interest in such property is choate and will be affected by such
752 sale, a similar notice which shall not be required to list information
753 pertaining to properties in which the person to whom the notice is
754 directed has no interest. The notice shall be sent at least twice, the first
755 not more than eight nor less than five weeks before such sale and the
756 last not more than four weeks nor less than two weeks before such
757 sale. The notice shall be addressed to his or her place of residence, if
758 known to the collector, or to his or her estate or the fiduciary thereof if
759 the collector knows him or her to be deceased, or to the address, or the
760 agent of such person, to which such person has requested that tax bills
761 be sent. If there is no address of such person, or if no such agent is
762 given in the records of such town, the notice shall be sent to the place
763 where such person regularly conducts business or other address as the
764 collector believes will give notice of the levy and sale. If a person is a
765 corporation, limited partnership or other legal entity, the notice may be
766 sent to any person upon whom process may be served to initiate a civil
767 action against such corporation, limited partnership or entity or to any
768 other address that the collector believes will give notice of the levy and
769 sale. If no place of residence or business is known and cannot be
770 determined by the tax collector for any owner, taxpayer, mortgagee,
771 lienholder or other encumbrancer whose interest in the property is

772 choate and will be affected by the sale, in lieu of notice by certified
773 mail as provided in this subsection, the notice, together with the list of
774 mortgagees, lienholders, and other [record] encumbrancers of record
775 whose interests in the property are choate and will be affected by such
776 sale, shall be published in a newspaper published in this state, having
777 a [daily] general circulation in the town in which such property is
778 located at least twice, the first not more than eight weeks nor less than
779 five weeks before such sale and the last not more than four weeks nor
780 less than two weeks before such sale.

781 (b) The collector may, for any reason, adjourn such sale from time to
782 time by causing public notice of such adjournment and the time and
783 place of such adjourned sale to be given either by oral announcement
784 or posting of a written notice at the time and place designated for the
785 sale in the notices of such sale. If the adjourned date is set for a date
786 more than three days from the date of the original or rescheduled sale
787 date, the tax collector shall provide a postage prepaid written notice of
788 the new time and place of the sale to the delinquent taxpayer and each
789 mortgagee, lienholder and other [record] encumbrancer of record
790 whose interest is choate and will be affected by the sale.

791 (c) At the time and place stated in such notices, or, if such sale is
792 adjourned, at the time and place specified at the time of adjournment
793 as aforesaid, such collector (1) may sell at public auction to the highest
794 bidder all of said real property, to pay the taxes with the interest, fees
795 and other charges allowed by law, including, but not limited to, those
796 charges set forth in section 12-140, as amended by this act, or (2) may
797 sell all of said real property to his municipality if there has been no
798 bidder or the amount bid is insufficient to pay the amount due.

799 (d) The collector shall post, at the time and place of the sale, a
800 written notice stating the amount of all taxes, interest, fees and other
801 charges authorized by law with respect to each property to be sold.
802 The tax collector may publish or announce any rules for the orderly
803 conduct of the auction and the making of payment by successful
804 bidders which are not inconsistent with the requirements of law. The

805 tax collector or the municipality may retain the services of auctioneers,
806 clerks and other persons to assist the tax collector in the conduct of the
807 sale and the cost of such persons paid for their services shall be added
808 to the taxes due from the delinquent taxpayer. If more than one
809 property is sold, the tax collector shall apportion [such] all shared costs
810 equally among all the properties.

811 (e) Within two weeks after such sale, the collector shall execute a
812 deed thereof to the purchaser or to the municipality conducting the
813 sale and shall lodge the same in the office of the town clerk of such
814 town, where it shall remain unrecorded six months from the date of
815 such sale.

816 (f) Within sixty days after such sale, the collector shall cause to be
817 published in a newspaper having a daily general circulation in the
818 town in which the real property is located, and shall send by certified
819 mail, return receipt requested, to the delinquent taxpayer and each
820 mortgagee, lienholder and other [record] encumbrancer of record
821 whose interest in such property is choate and is affected by such sale, a
822 notice stating the date of the sale, the name and address of the
823 purchaser, the amount the purchaser paid for the property and the
824 date the redemption period will expire. The notice shall include a
825 statement that if redemption does not take place by the date stated and
826 in the manner provided by law, the delinquent taxpayer, and all
827 mortgagees, lienholders and other [record] encumbrancers who have
828 received actual or constructive notice of such sale as provided by law,
829 that their respective titles, mortgages, liens and other encumbrances in
830 such property shall be extinguished. Not later than six months after the
831 date of the sale or within sixty days if the property was abandoned or
832 meets other conditions established by ordinance adopted by the
833 legislative body of the town, if the delinquent taxpayer, mortgagee,
834 lienholder or other [record] encumbrancer whose interest in the
835 property will be affected by such sale, pays [or tenders] to the
836 collector, the amount of taxes, interest and charges which were due
837 and owing at the time of the sale together with interest on the total

838 purchase price paid by the purchaser at the rate of eighteen per cent
839 per annum from the date of such sale plus any taxes and debts owed to
840 the municipality that were not recovered by the sale and any
841 additional charges under section 12-140, as amended by this act, such
842 deed, executed pursuant to subsection (e) of this section, shall be
843 delivered to the collector by the town clerk for cancellation and the
844 collector shall provide a certificate of satisfaction to the person paying
845 [or tendering] the money who, if not the person whose primary duty it
846 was to pay the tax or taxes, shall have a claim against the person
847 whose primary duty it was to pay such tax or taxes for the amount so
848 paid, and may add the same with the equivalent precedence and
849 priority as the tax paid over other encumbrances but without
850 precedence or priority over any tax that was not yet due and payable
851 when notice of the levy was first published to any claim for which he
852 has security upon the property sold, provided the certificate of
853 satisfaction is recorded on the land records but the interests of other
854 persons in the property shall not be affected. Within ten days of receipt
855 of such amounts in redemption of the levied property, the collector
856 shall notify the purchaser by certified mail, return receipt requested,
857 that the property has been redeemed and shall tender such payment,
858 together with the amount held pursuant to subparagraph (A) of
859 subdivision (1) of subsection (i) of this section, if any, to the purchaser.
860 If the purchase money and interest are not paid within such
861 redemption period, the deed shall be recorded and have full effect.

862 (g) During the redemption period, the purchaser or the municipality
863 shall have a sufficient insurable interest in buildings and
864 improvements upon such property to insure them against fire and
865 other risk of physical loss, and may petition the Superior Court for the
866 appointment of a receiver or for other equitable relief if there shall be
867 imminent danger of damage or destruction thereto or imminent
868 danger of injury to persons or to other property resulting from
869 conditions thereon or on adjoining properties. The purchaser or the
870 municipality shall not be liable to any person, or subjected to forfeiture
871 of their interest, solely by reason of acquisition by the person of the tax

872 deed, for any condition existing or occurrence upon such property or
873 adjoining public sidewalks and streets, or for any failure to act to
874 remedy or investigate any such condition or occurrence during such
875 redemption period. The expenses of any receiver appointed on the
876 application of such purchaser or municipality in excess of any rents or
877 profits paid to the receiver, all taxes and debts owed to the
878 municipality that were not recovered by the sale, and any additional
879 charges under section 12-140, as amended by this act, shall be added to
880 the amount of the purchase money and interest required to be paid [or
881 tendered] by any person to the purchaser or municipality for the
882 collector's deed and paid to the party that incurred such expenses.

883 (h) Any municipality holding a lien for unpaid taxes on real estate,
884 other than the municipality conducting the sale, may purchase all of
885 such property at a tax sale.

886 (i) (1) If the sale realizes an amount in excess of the amount needed
887 to pay all delinquent taxes, interest, penalties, fees, and costs, the
888 amount of the excess shall be held in an interest-bearing escrow
889 account separate from all other accounts of the municipality. (A) If the
890 property is redeemed prior to the expiration of the redemption period,
891 the amount held in escrow shall, within ten days of the tax collector
892 receiving notice of redemption, be turned over to the purchaser. Any
893 interest earned shall be the property of the municipality. (B) If the
894 property is not redeemed in the redemption period, the amount held
895 in escrow may be used to pay the delinquent taxes, interest, penalties,
896 fees and costs on the same or any other property of the taxpayer
897 [located in the town,] including personal property and motor vehicles.
898 In the case of subparagraph (B), the tax collector shall, within ten days
899 of the expiration of the redemption period, pay to the clerk of the court
900 for the judicial district in which the property is located the amount
901 held in escrow remaining after paying the delinquent taxes, interest,
902 fees, penalties and costs owed by the taxpayer to the municipality. The
903 tax collector shall, within five days of the payment, provide notice to
904 the delinquent taxpayer, any mortgagee, lienholder, or other

905 encumbrancer of record whose interest in such property is choate and
906 is affected by the sale, by certified mail, return receipt requested of the
907 name and address of the court to which the moneys were paid, the
908 person's right to file an application with the court for return of said
909 money, and the amount of money paid to the court.

910 (2) If the tax collector pays to the court any moneys pursuant to
911 subparagraph (B) of subdivision (1) of this subsection, the delinquent
912 taxpayer, any mortgagee, lienholder or other encumbrancer whose
913 interest in such property is choate and is affected by the sale may,
914 within ninety days of the date the tax collector paid the moneys to the
915 court, file an application with the court for return of the proceeds. Any
916 person may make an application for payment of moneys deposited in
917 court as provided for in this subsection to the superior court for the
918 judicial district in which the property that is the subject of the
919 proceedings referred to is located, or if said court is not in session to
920 any judge thereof, for a determination of the equity of the parties
921 having an interest in such moneys. Notice of such application shall be
922 served in the same manner as to commence a civil action on all persons
923 having an interest of record in such property on the date the collector's
924 deed is recorded, provided the municipality shall not be a party to
925 such action without its consent. The court or judge upon such motion
926 or upon its own motion may appoint a state referee to hear the facts
927 and to make a determination of the equity of the parties in such
928 moneys. Such referee, after providing at least ten days' notice to the
929 parties interested of the time and place of hearing, shall hear the
930 applicant and any parties interested, take such testimonies as such
931 referee deems material and determine the equities of the parties having
932 a record interest in such moneys and immediately report to the court
933 or judge. The report shall contain a detailed statement of findings by
934 the referee, sufficient to enable the court to determine the
935 considerations upon which the referee based his conclusions. The
936 report may be rejected for any irregular or improper conduct in the
937 performance of the duties of such referee. If the report is rejected, the
938 court or judge shall appoint another referee to make such

determination and report. If the report is accepted, such determination of the equities shall be conclusive upon all parties given notice of such hearing, subject to appeal to the Appellate Court. If no appeal to the Appellate Court is filed within the time allowed by law, or if one is filed and the proceedings have terminated in a final judgment determining the amount due to each party, the clerk shall send a certified copy of the statement of compensation and of the judgment to the prevailing party or parties, as the case may be, which shall, upon receipt thereof, pay such parties the amount due them as compensation.

(3) If no application is filed with the court, any moneys held by the court shall escheat to the state pursuant to the provisions of part III of chapter 32.

Sec. 31. Section 12-158 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2013, and applicable to assessment years commencing on or after said date*):

(a) The deed given by any collector for real estate sold by him for taxes shall be in substance in the form following:

Know all men by these presents, that, whereas the (here insert the name of the taxing authority) did on the day of, 20.., lay a tax [of mills on the dollar] on its grand list next to be (or last) perfected, a rate bill for which and for a personal tax (if such be the fact), in all respects made out according to law with a warrant thereto attached, was placed in my hands, I being the duly appointed and qualified collector thereof, for collection, which tax became due on the day of, 20..; and, whereas A.B., upon demand made, neglected and refused to pay the tax set opposite his name in said rate bill, and thereupon, on the day of, 20.., I levied upon the parcel of real estate hereinafter described for that portion of said tax which was assessed thereon, to wit: \$.... and accrued interest (or if the levy was for the whole tax, for the amount of said tax, to wit: \$.... and accrued interest) and gave due notice thereof to said taxpayer and to as by law provided, which

971 real estate so levied upon is situated in and bounded, and on the
972 day of, 20.., no one having previously tendered me said tax with
973 interest and my fees, in pursuance of said levy, and in accordance with
974 the terms of said notice, I sold at public auction the whole of (or the
975 following portion of) said real estate of (to wit) to C.D., for the sum
976 of \$..... Now, therefore, in consideration of the premises, and of said
977 sum of money, received to my full satisfaction, of said C.D., I hereby
978 bargain and sell unto him the premises last above described, with the
979 appurtenances, to have and to hold the same to him and his heirs
980 forever, subject only to taxes laid by such municipality which were not
981 yet due and payable when I first published notice of levy and sale,
982 easements, covenants and restrictions in favor of other parcels of land,
983 interests exempt from levy and sale under the Constitution and laws of
984 the United States and such other interests, if any, hereinafter described,
985 to wit, And also, I, the said collector, acting in the name of and for
986 (name of municipality), do by these presents bind (name of
987 municipality), forever, to warrant and defend the above granted and
988 bargained premises to the said grantee, his heirs and assigns, against
989 all claims and demands arising from any necessary act omitted or
990 unlawful act done by me in connection with the aforesaid levy or sale
991 which impairs the same. In witness whereof I have hereunto set my
992 hand and seal this day of, 20...

993 E. F., (Seal).
994 Collector as aforesaid.

995 Signed, sealed, and delivered
996 in the presence of

997 (Usual form of acknowledgment).

998 (b) The liability of any municipality for breach of the warranties
999 contained in a collector's deed shall be limited to the amount paid to
1000 the collector by the grantee and amounts reasonably expended after its
1001 recording to improve and operate the property conveyed by the deed

1002 to the extent such amounts are not recoverable from the person found
1003 to be the true owner of the property.

1004 Sec. 32. Section 12-159 of the general statutes is repealed and the
1005 following is substituted in lieu thereof (*Effective October 1, 2013, and*
1006 *applicable to assessment years commencing on or after said date*):

1007 Any deed, or the certified copy of the record of any deed,
1008 purporting to be executed by a tax collector and similar, or in
1009 substance similar, to the above, shall be prima facie evidence of a valid
1010 title in the grantee to the premises therein purported to be conveyed,
1011 encumbered only by the lien of taxes to the municipality which were
1012 not yet due and payable on the date notice of levy was first made,
1013 easements and similar interests appurtenant to other properties not
1014 thereby conveyed, and other interests described therein and of the
1015 existence and regularity of all votes and acts necessary to the validity
1016 of the tax therein referred to, as the same was assessed, and of the levy
1017 and sale therefor, and no tax collector shall be required to make return
1018 upon his warrant of his doings thereunder, except that the purchaser
1019 may, within ninety days of the recording of the collector's deed,
1020 request in writing from the tax collector, an affidavit which complies
1021 with the provisions of section 12-167a. The tax collector shall provide
1022 such affidavit within thirty days of receipt of such request. The town
1023 clerk shall record such affidavit in the land records of such town and
1024 shall index the affidavit under the name of the purchaser as grantee.
1025 No act done or omitted relative to the assessment or collection of a tax,
1026 including everything connected therewith, after the vote of the
1027 community laying the same, up to and including the final collection
1028 thereof or sale of property therefor, shall in any way affect or impair
1029 the validity of such tax as assessed, collected or sought to be collected
1030 or the validity of such sale, unless the person seeking to enjoin or
1031 contesting the validity of such sale shows that the collector neglected
1032 to provide notice pursuant to section 12-157, as amended by this act, to
1033 such person or to the predecessors of such person in title, and who had
1034 a right to notice of such sale, and that the person or they in fact did not

1035 know of such sale within six months after it was made, and provided
1036 such property was by law liable to be sold to satisfy such tax. The fact
1037 that the collector may have charged or received illegal fees upon such
1038 sale shall not impair the sale's validity. If the person contesting such
1039 fees shows that illegal fees were charged by the collector, the
1040 municipality shall refund such illegal fees together with legal interest
1041 from the date of their payment in accordance with section 12-129, as
1042 amended by this act.

1043 Sec. 33. Subsection (a) of section 12-159a of the general statutes is
1044 repealed and the following is substituted in lieu thereof (*Effective*
1045 *October 1, 2013, and applicable to assessment years commencing on or after*
1046 *said date*):

1047 (a) In any action brought to prove the invalidity of a collector's deed
1048 or enjoin tax sale proceedings, other than an action based on fraud, the
1049 court shall, if the complaining party is successful, order the
1050 complaining party to pay to the tax collector or to the person or
1051 persons claiming an interest pursuant to such deed, (1) amounts
1052 representing taxes, interest and other charges lawfully due from the
1053 complaining party at the time of such tax sale with interest from the
1054 date of such tax sale at the rate provided in section 12-157, as amended
1055 by this act, and (2) the reasonable costs of payment of taxes, insurance
1056 premiums, repairs, maintenance and demolition of any structures
1057 constituting a nuisance, and the fair market value of any capital
1058 improvements made to the property by such persons, with interest at
1059 the rate provided in section 37-3a computed from the time of such
1060 expenditure or improvement.

1061 Sec. 34. Section 12-159b of the general statutes is repealed and the
1062 following is substituted in lieu thereof (*Effective October 1, 2013, and*
1063 *applicable to assessment years commencing on or after said date*):

1064 No action alleging the invalidity of a collector's deed, substantially,
1065 in the form provided in section 12-158, as amended by this act, on any
1066 grounds other than fraud, shall be brought by any person except

1067 within one year from the date the collector's deed was recorded or
1068 [within two years] from the date of the sale, whichever is longer.

1069 Sec. 35. Section 12-165 of the general statutes is repealed and the
1070 following is substituted in lieu thereof (*Effective October 1, 2013, and*
1071 *applicable to assessment years commencing on or after said date*):

1072 Each municipality shall have a suspense tax book. At least once in
1073 each year each collector of taxes in each municipality shall deliver to
1074 the board of finance or other similar board by whatever name called
1075 or, if no such board exists, to the board of selectmen if a town not
1076 consolidated with a city or borough, to the common council or board
1077 of aldermen if a city, to the warden and burgesses if a borough and to
1078 the governing board if any other municipality, a statement giving by
1079 rate bill: (1) The [amount of each old age assistance tax unpaid on the
1080 old age assistance tax rate books of each municipality as of July 1, 1953,
1081 which amount shall be transferred to the old age assistance suspense
1082 tax book, except that it shall not be necessary to comply with the
1083 foregoing provisions of this chapter relating to such transfers and the
1084 provisions of subdivisions (2), (3) and (5) of this section; the amount of
1085 each uncollectible personal property tax and the amount of
1086 uncollectible balance of each real estate tax which remains after
1087 crediting such tax with the proceeds obtained from a tax sale or lien
1088 sale of the real estate represented by such tax and which balance
1089 cannot be collected by any other means; (2) the] name and address of
1090 the person against whom each [such] uncollectable tax was levied, and
1091 [(3)] (2) the reason why such collector believes each such tax is
1092 uncollectible. At the end of such statement, the tax collector shall
1093 certify that, to the best of his knowledge and belief, each tax contained
1094 in such statement has not been paid and is uncollectible. A detailed
1095 examination shall be made by the authority to which such statement
1096 has been given of each tax shown thereon and, after such examination,
1097 it shall designate in writing each tax which is believed by it to be
1098 uncollectible. Thereupon, each tax so designated as uncollectible shall
1099 be transferred by such collector to the suspense tax book. [(4) Opposite

1100 each tax in the appropriate rate bill shall be placed the following
1101 words: "Suspense Tax Book day of, 20..", together with the name
1102 of the tax collector who transferred such tax to the suspense tax book.]
1103 (3) Each tax so transferred shall not thereafter be included as an asset
1104 of such municipality. [(5)] The amount of each tax so transferred
1105 during the last fiscal year and the name of the person against whom
1106 each such tax was levied shall be published in the next annual report
1107 of such municipality or filed in the town clerk's office within sixty days
1108 of the end of the fiscal year. [(6)] (4) Nothing herein contained shall be
1109 construed as an abatement of any tax so transferred, but any such tax,
1110 as it has been increased by interest or penalty, fees and charges, may
1111 be collected by the collector then or subsequently in office. The
1112 provisions of section 12-147, as amended by this act, shall be applicable
1113 to all moneys so collected.

1114 Sec. 36. Section 12-166 of the general statutes is repealed and the
1115 following is substituted in lieu thereof (*Effective October 1, 2013, and*
1116 *applicable to assessment years commencing on or after said date*):

1117 Unless the context otherwise requires, "tax", wherever used in this
1118 section, includes each property tax and each installment and part
1119 thereof due to a municipality, as such tax may have been increased by
1120 interest, penalties, fees and charges, including collection fees of a
1121 collection agency and attorneys' fees, provided such attorneys' fees
1122 shall be limited to those ordered by the court in any court action or
1123 proceeding brought by the municipality to recover such tax. Each
1124 collector of taxes of each municipality may collect any tax at any time
1125 by authority of any present or future legislation providing for the
1126 collection of any tax and said collector may photostat the receipted
1127 bills of such collected taxes. Each collector of taxes of each
1128 municipality shall, within a reasonable period after each unpaid tax, or
1129 the first installment thereof in case installment payments have been
1130 authorized, has become due and payable, exclusive of each lawful
1131 abatement, exclusive of each lawful deduction because of a correction
1132 which has been made under the provisions of any legislation

1133 providing for corrections of taxes, exclusive of each uncollectible tax
1134 which has been lawfully transferred to the suspense tax book under
1135 the provisions of section 12-165, as amended by this act, exclusive of
1136 each uncollectible tax removed under the provisions of section 12-164
1137 and exclusive of each uncollectible tax removed from the rate bills
1138 under the provisions of section 12-195, proceed to collect such tax as it
1139 has been increased by interest, penalties, fees and charges and shall,
1140 when collection has been made, pay the same, together with all
1141 interest, penalties, fees and charges, to the treasurer of the municipality
1142 served by him.

1143 Sec. 37. Section 12-168 of the general statutes is repealed and the
1144 following is substituted in lieu thereof (*Effective October 1, 2013, and*
1145 *applicable to assessment years commencing on or after said date*):

1146 Whenever used herein, the "municipality" has the meaning given to
1147 it in section 12-141, as amended by this act, and "tax moneys" include
1148 the receipts from each property tax or assessment, and each
1149 installment and part thereof due a municipality, with any interest or
1150 other lawful charges incident thereto. The tax collector of any
1151 municipality in this state shall not be held personally liable for the loss
1152 of any tax moneys collected by him when he has performed all of the
1153 duties required of him by statute pertaining to such tax moneys and
1154 when such loss is not due to negligence or wilful misconduct on his
1155 part. No tax collector shall compromise or release the amount of any
1156 tax except as specifically provided by law.

1157 Sec. 38. Section 14-33a of the general statutes is repealed and the
1158 following is substituted in lieu thereof (*Effective October 1, 2013, and*
1159 *applicable to assessment years commencing on or after said date*):

1160 When a taxpayer who was reported to the Commissioner of Motor
1161 Vehicles as delinquent in taxes by a tax collector in accordance with
1162 section 14-33 is no longer delinquent, the tax collector shall
1163 immediately notify the Commissioner of Motor Vehicles, on forms
1164 prescribed and furnished by him, specifying the name, address and

1165 registration number to be removed from the motor vehicle delinquent
1166 tax list. No tax collector shall knowingly submit a false report to the
1167 Commissioner of Motor Vehicles that a motor vehicle tax is no longer
1168 delinquent pursuant to this section.

1169 Sec. 39. Section 12-169 of the general statutes is repealed and the
1170 following is substituted in lieu thereof (*Effective October 1, 2013, and*
1171 *applicable to assessment years commencing on or after said date*):

1172 When the final day for payment of any tax or any installment
1173 thereof occurs on Saturday, Sunday or a legal holiday, payment may
1174 be made without interest or penalty on the following business day.

1175 Sec. 40. Section 12-195h of the general statutes is repealed and the
1176 following is substituted in lieu thereof (*Effective October 1, 2013, and*
1177 *applicable to assessment years commencing on or after said date*):

1178 Any municipality, by resolution of its legislative body, as defined in
1179 section 1-1, may assign, for consideration, any and all liens filed by the
1180 tax collector to secure unpaid taxes on real property as provided under
1181 the provisions of this chapter. The consideration received by the
1182 municipality shall be negotiated between the municipality and the
1183 assignee. The assignee or assignees of such liens shall have and possess
1184 the same powers and rights at law or in equity as such municipality
1185 and municipality's tax collector would have had if the lien had not
1186 been assigned with regard to the precedence and priority of such lien,
1187 the accrual of interest and the fees and expenses of collection and of
1188 preparing and recording the assignment. The assignee shall have the
1189 same rights to enforce such liens as any private party holding a lien on
1190 real property including, but not limited to, foreclosure and a suit on
1191 the debt.

1192 Sec. 41. Subsection (e) of section 16-262c of the general statutes is
1193 repealed and the following is substituted in lieu thereof (*Effective*
1194 *October 1, 2013, and applicable to assessment years commencing on or after*
1195 *said date*):

1196 (e) No provision of the Freedom of Information Act, as defined in
 1197 section 1-200, shall be construed to require or permit a municipal
 1198 utility furnishing electric, gas or water service, a municipality
 1199 furnishing water or sewer service, a district established by special act
 1200 or pursuant to chapter 105 and furnishing water or sewer service or a
 1201 regional authority established by special act to furnish water or sewer
 1202 service to disclose records under the Freedom of Information Act, as
 1203 defined in section 1-200, which identify or could lead to identification
 1204 of the utility usage or billing information of individual customers, to
 1205 the extent such disclosure would constitute an invasion of privacy.
 1206 Nothing in this section prohibits the disclosure of delinquencies or
 1207 enforcement actions.

1208 Sec. 42. Sections 12-143, 12-149, 12-151 and 12-180 of the general
 1209 statutes are repealed. *(Effective October 1, 2013)*

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	7-109
Sec. 2	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	7-328(a)
Sec. 3	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-41(c)
Sec. 4	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-81d
Sec. 5	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-117a

Sec. 6	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-124
Sec. 7	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-124a(b)
Sec. 8	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-125a
Sec. 9	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-128
Sec. 10	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-129
Sec. 11	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-130
Sec. 12	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-132
Sec. 13	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-134
Sec. 14	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-135
Sec. 15	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-137

Sec. 16	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-138
Sec. 17	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-140
Sec. 18	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-141
Sec. 19	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-141a
Sec. 20	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-144b
Sec. 21	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-144c
Sec. 22	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-145
Sec. 23	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-146
Sec. 24	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-146a
Sec. 25	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-147

Sec. 26	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-150
Sec. 27	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-153
Sec. 28	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-154
Sec. 29	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-155
Sec. 30	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-157
Sec. 31	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-158
Sec. 32	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-159
Sec. 33	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-159a(a)
Sec. 34	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-159b
Sec. 35	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-165

Sec. 36	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-166
Sec. 37	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-168
Sec. 38	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	14-33a
Sec. 39	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-169
Sec. 40	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-195h
Sec. 41	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	16-262c(e)
Sec. 42	<i>October 1, 2013</i>	Repealer section

PD**Joint Favorable Subst. C/R****FIN**